



R E M A R K S

Entry of the response is requested.

Respectfully submitted,


THEODORE J. BIELEN, JR.
Registration No: 27,420

TJB:jjl

Date: May 9, 2005

BIELEN, LAMPE & THOEMING
1390 Willow Pass Road
Suite 1020
Concord, CA 94520

Tel: (925) 937-1515
Fax: (925) 937-1529